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**SCHEDULE 1**

**GRADE SPECIFICATIONS**

**COST AND SELLING PRICES AS OF MARCH 31, 1942**

**TRADE NAME:** BARNBLED SUNLIGHT LUMINAL GLOSS WALL PAINT  
**CATEGORY:** Interior Semi-gloss Paint  
**COLOR:** White  
**NUMBER:** None  
**QUALITY:** First

| <b>PIGMENT:</b> | <b>LB.</b> | <b>YIELD IN GALLONS</b> | <b>UNIT COST</b> | <b>TOTAL COST</b> |
|-----------------|------------|-------------------------|------------------|-------------------|
| Titanium Oxide  | 250        | 7.70                    | .145 lb.         | \$ 36.25          |
| Lithopone       | 1400       | 39.08                   | .0425 lb.        | 58.91             |
| Silica          | 75         | 3.83                    | .09 lb.          | 6.75              |

| <b>VEHICLE:</b>                  | <b>LB.</b>  | <b>YIELD IN GALLONS</b> | <b>UNIT COST</b> | <b>TOTAL COST</b> |
|----------------------------------|-------------|-------------------------|------------------|-------------------|
| Ester Gum-Castor-Linseed varnish | 1560        | 207.45                  | .61 gal.         | 128.30            |
| Heavy Naphtha                    | 58          | 8.71                    | .123 gal.        | 1.08              |
| Lead Drier                       | 14          | 1.44                    | .155 lb.         | 2.17              |
| Cobalt Drier                     | 16          | 2.24                    | .32 lb.          | 5.12              |
| <b>CALCULATED YIELD</b>          | <b>3573</b> | <b>270.45</b>           |                  | <b>278.31</b>     |
| <b>MANUFACTURING LOSS 2.5%</b>   |             | <b>6.76</b>             |                  |                   |
| <b>ACTUAL YIELD</b>              |             | <b>263.69</b>           |                  |                   |

**COST ANALYSIS:**

|                                                                      |       |
|----------------------------------------------------------------------|-------|
| <b>MATERIAL COST PER GALLON (TOTAL COST DIVIDED BY ACTUAL YIELD)</b> | 1.368 |
| <b>DIRECT LABOR COST PER GALLON (NOT AVAILABLE)</b>                  |       |
| <b>FACTORY OVERHEAD PER GALLON (NOT AVAILABLE)</b>                   |       |
| <b>FACTORY LABOR AND EXPENSE PER GALLON</b>                          | .010  |
| <b>BULK COST PER GALLON</b>                                          | 1.371 |
| <b>COMPLETE PACKAGE COST PER GALLON (CONTAINER PLUS CARTON)</b>      | .114  |
| <b>FACTORY COST IN PACKAGE PER GALLON</b>                            | 1.485 |

**PRICES**

SHOW THE HIGHEST NET UNIT PRICE WHICH WAS CHARGED OR WHICH WOULD HAVE BEEN CHARGED IN MARCH 1942, TO EACH OF THE FOLLOWING TYPES OF BUYERS OR TRANSFEREES:

- (A) TO A COMPANY OWNED OR CONTROLLED OUTLET
- (B) TO AN INDEPENDENT WHOLESALER
- (C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER
- (D) TO AN INDEPENDENT RETAILER (DEALER)
- (E) TO OTHER (SPECIFY)